

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>CALMAR</div> <div>CITY OF _____, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16209600100000</div> <div>CITY OF CALMAR</div> <div>PO BOX 268</div> <div>CALMAR IA 52132</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		313,919		313,919	316,426
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		313,919		313,919	316,426
Delinquent property taxes		0		0	
TIF revenues		99,635		99,635	100,000
Other city taxes		129,115	0	129,115	113,721
Licenses and permits		2,570	0	2,570	1,775
Use of money and property		4,778	0	4,778	800
Intergovernmental		134,774	0	134,774	109,448
Charges for fees and service		176,616	528,224	704,840	595,000
Special assessments		15,369	0	15,369	12,002
Miscellaneous		105,905	0	105,905	115,750
Other financing sources		829,730	0	829,730	348,795
Total revenues and other sources		1,812,411	528,224	2,340,635	1,713,717
Expenditures and Other Financing Uses					
Public safety		200,900	0	200,900	223,200
Public works		196,140	0	196,140	261,300
Health and social services		0	0	0	
Culture and recreation		183,304	0	183,304	233,150
Community and economic development		6,974	0	6,974	8,000
General government		88,532	0	88,532	110,810
Debt service		152,560	0	152,560	152,560
Capital projects		0	0	0	
Total governmental activities expenditures		828,410	0	828,410	989,020
Business type activities		0	385,337	385,337	422,540
Total ALL expenditures		828,410	385,337	1,213,747	1,411,560
Other financing uses, including transfers out		207,270	137,460	344,730	348,795
Total ALL expenditures/And other financing uses		1,035,680	522,797	1,558,477	1,760,355
Excess revenues and other sources over (Under) Expenditures/And other financing uses		776,731	5,427	782,158	-46,638
Beginning fund balance July 1, 2014		422,105	573,196	995,301	
Ending fund balance June 30, 2015		1,198,836	578,623	1,777,459	-46,638
<div>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt		\$ 485,000	Other long-term debt	\$ 0	
Revenue debt		\$ 758,706	Short-term debt	\$ 0	
TIF Revenue debt		\$ 0	General obligation debt limit		\$ 2,466,413
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			08-11-2015	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Michele Elsbernd			563	562-3154	
Signature of Mayor or other City official (Name and Title)				Date signed	
				8/3/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF CALMAR						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	221,743	92,176					313,919			313,919	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	221,743	92,176		0	0		313,919		T01	313,919	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	221,743	92,176		0	0	0	313,919			313,919	6				
7	TIF revenues			99,635				99,635		T01	99,635	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	7,215	3,004					10,219		T15	10,219	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	5,418						5,418		T15	5,418	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		113,478					113,478		T09	113,478	14				
15	TOTAL OTHER CITY TAXES	12,633	116,482	0	0	0	0	129,115	0		129,115	15				
16	Section B - LICENSES AND PERMITS	2,570						2,570		T29	2,570	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	2,178						2,178		U20	2,178	18				
19	Rents and royalties	2,600						2,600		U40	2,600	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	4,778	0	0	0	0	0	4,778	0		4,778	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants	5,250						5,250		B89	5,250	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	5,250	0	0	0	0	0	5,250	0		5,250	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CALMAR						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		101,695					101,695		C46	101,695	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	1,129						1,129		C89	1,129	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants	6,672	2,777					9,449		C89	9,449	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	7,801	104,472	0	0	0	0	112,273	0		112,273	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	17,251						17,251			17,251	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	17,251	0	0	0	0	0	17,251	0		17,251	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	30,302	104,472	0	0	0	0	134,774	0		134,774	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	214,407	A91	214,407	73				
74	Sewer							0	313,817	A8Ø	313,817	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	80,452						80,452		A81	80,452	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CALMAR						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	30,500						30,500		A89	30,500	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	266						266		A89	266	99				
100	Park, recreation, and cultural charges	21,640						21,640		A61	21,640	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Library and Fire trust	43,758						43,758			43,758	103				
104	TOTAL CHARGES FOR SERVICE	176,616	0	0	0	0	0	176,616	528,224		704,840	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				15,369			15,369		U01	15,369	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions							0		U99	0	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	12,000						12,000		U11	12,000	110				
111	Fines	2,244						2,244		U30	2,244	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	cemetery	200						200			200	114				
115	refunds, rebates, donations, reimbursements	91,461						91,461			91,461	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	105,905	0	0	0	0	0	105,905	0		105,905	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CALMAR					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	554,547	313,130	99,635	15,369	0	0	982,681	528,224		1,510,905	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>					485,000		485,000		NR	485,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	106,942			137,460			244,402			244,402	127
128	<i>Internal TIF loans and transfers in</i>	100,328						100,328			100,328	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	207,270	0	0	137,460	485,000	0	829,730	0		829,730	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	761,817	313,130	99,635	152,829	485,000	0	1,812,411	528,224		2,340,635	132
133												133
134	Beginning fund balance July 1, 2014	326,613	94,315	693	484			422,105	573,196		995,301	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,088,430	407,445	100,328	153,313	485,000	0	2,234,516	1,101,420		3,335,936	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
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149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014					CITY OF CALMAR		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	109,714	35,968					145,682		E62	145,682	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	55,218						55,218		E24	55,218	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	164,932	35,968	0	0	0	0	200,900			200,900	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF CALMAR		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	60,724	42,396					103,120		E44	103,120	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		14,177					14,177		E44	14,177	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	1,501	2,000					3,501		E44	3,501	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	75,342						75,342		E81	75,342	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	137,567	58,573	0	0	0	0	196,140			196,140	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF CALMAR							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
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115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF CALMAR						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	49,137	3,414					52,551		E52	52,551	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation	16,858						16,858		E61	16,858	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	21,375						21,375		E61	21,375	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	88,777	3,743					92,520		E61	92,520	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	176,147	7,157	0	0	0	0	183,304			183,304	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	6,974						6,974		E89	6,974	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	6,974	0	0	0	0	0	6,974			6,974	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF CALMAR						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	4,300	375					4,675		E29	4,675	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	20,103	7,028					27,131		E23	27,131	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	1,651						1,651		E25	1,651	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	10,646						10,646		E31	10,646	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	28,504						28,504		E89	28,504	171
172	Other general government — Current operation	15,925						15,925		E89	15,925	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	81,129	7,403	0	0	0	0	88,532			88,532	176
177	Section G — DEBT SERVICE				152,560			152,560			152,560	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	152,560	0	0	152,560			152,560	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	566,749	109,101	0	152,560	0	0	828,410			828,410	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF CALMAR					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								234,992	E91	234,992	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								150,345	E80	150,345	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF CALMAR		<input type="checkbox"/> GAAP				<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation											E89	0	238
239	Purchase of land and equipment											G89	0	239
240	Construction											F89	0	240
241														241
242	Enterprise Debt Service												0	242
243	Enterprise Capital Projects												0	243
244	Enterprise TIF Capital Projects												0	244
245	Internal service funds — Specify													245
246													0	246
247													0	247
248													0	248
249													0	249
250													0	250
251	TOTAL BUSINESS TYPE ACTIVITIES										385,337		385,337	251
252														252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	566,749	109,101	0	152,560	0	0	828,410	385,337		1,213,747	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE			254
255	Regular transfers out		106,942					106,942	137,460		244,402	255		
256	Internal TIF loans/repayments and transfers out		0	100,328				100,328			100,328	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	0	106,942	100,328	0	0	0	207,270	137,460		344,730	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	566,749	216,043	100,328	152,560	0	0	1,035,680	522,797		1,558,477	259		
260														260
261	Ending fund balance June 30, 2015:													261
262	Governmental:													262
263	Nonspendable							0			0	263		
264	Restricted		191,402		753			192,155			192,155	264		
265	Committed					485,000		485,000			485,000	265		
266	Assigned							0			0	266		
267	Unassigned	521,681						521,681			521,681	267		
268	Total Governmental	521,681	191,402	0	753	485,000	0	1,198,836			1,198,836	268		
269	Proprietary								578,623		578,623	269		
270	Total ending fund balance June 30, 2015	521,681	191,402	0	753	485,000	0	1,198,836	578,623		1,777,459	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,088,430	407,445	100,328	153,313	485,000	0	2,234,516	1,101,420		3,335,936	271		
272														272

Part III	INTERGOVERNMENTAL EXPENDITURES										CITY OF CALMAR																													
	Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																							
	Purpose										Amount paid to other local governments										Purpose										Amount paid to State									
	Correction.....										M05 \$										Highways.....										L44 \$									
	Health.....										M32										All other.....										L89 \$									
	Highways.....										M44																													
	Transit subsidies.....										M94																													
	Libraries.....										M52																													
	Police protection.....										M62																													
	Sewerage.....										M80																													
Sanitation.....										M81																														
All other.....										M89 \$																														
Part IV	SALARIES AND WAGES																																							
	Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																							
	Total salaries and wages paid.....										Amount - Omit cents										Z00 \$ 289,768																			
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																							
	A. Long-term debt		Debt during the fiscal year				Debt Outstanding JUNE 30, 2015												Interest paid this year																					
Purpose		Debt outstanding JULY 1, 2014 (a)		Issued (b)		Retired (c)		General obligation (d)		TIF revenue (e)		Revenue (f)		Other (g)		Interest paid (h)																								
1. Water utility		19U \$		29U \$ 485,000		39U \$		49U \$ 485,000		49U \$		49U \$		49U \$		191 \$																								
2. Sewer utility		19U 860,000		29U		39U 125,000		49U		49U		49U 735,000		49U		189 11,950																								
3. Electric utility		19U		29U		39U		49U		49U		49U				192																								
4. Gas utility		19U		29U		39U		49U		49U		49U				193																								
5. Transit-bus		19U		29U		39U		49U		49U		49U				194																								
6. Industrial Revenue		19T		24T		34T				44T		44T				189																								
7. Mortgage revenue		19T		24T		34T				44T		44T				189																								
8. TIF revenue		19U		29U		39U		49U		49U		49U		49U		189																								
9. Other-Specify		19U		29U		39U		49U		49U		49U		49U		189																								
9. Sp. Assessment		37,506				13,800		49U		49U		23,706		49U		1,429																								
10.		19U		29U		39U		49U		49U		49U		49U		189																								
11.		19U		29U		39U		49U		49U		49U		49U		189																								
12.		19U		29U		39U		49U		49U		49U		49U		189																								
13.		19U		29U		39U		49U		49U		49U		49U		189																								
14.		19U		29U		39U		49U		49U		49U		49U		189																								
Total long-term debt		897,506		485,000		138,800		485,000		0		758,706		0		13,379																								
B. Short-term debt		Amount - Omit cents																																						
Outstanding as of JULY 1, 2014										61V \$																														
Outstanding as of JUNE 30, 2015										64V \$																														
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS																																						
Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15		Amount - Omit cents																																						
Actual valuation -- January 1, 2013		\$		49,328,264										x .05 = \$		2,466,413																								
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015																																						
Type of asset		Amount - Omit cents																																						
		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds funds (d)		Total (e)																														
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61																																		
		\$		\$				1,777,459		1,777,459																														
REMARKS		V98																																						